of the revised estimate by Rs. 11,000 being fixed at Rs. 2,24,300.

The decrease is chiefly under the head 'Contribution to the Village Panchayats,' the allotment for the year 1101 being only Rs. 1,11,072 as against Rs. 1,20,629 in the revised estimate. The decrease in contribution need in no way be interpreted as a retrograde step against the development of these institutions, the increased contribution in 1100 being due to the special provision made for flood relief works. The details of contribution to Panchayats are given in appendix A of the Preliminary budget.

Co-operative Societies.

Expenditure.—The revised estimate of expenditure is fixed at Rs. 11,000 as against the budget estimate of Rs. 10,300. The budget estimate of 1101 is fixed at Rs. 11,300 following the revised estimate.

Palace and Subsidy.

Expenditure.—These are contributions made by the Government towards Palace maintenance and Subsidy to British Government and call for no remarks.

Excise.

Receipts.—The receipts of the Excise Department consist of the revenue from 'Salt', 'Customs', 'Abkari and Ganja', 'Opium', 'Tobacco' and lastly 'Marine'.

Salt.—The revised estimate of receipts exceeds the budget estimate of Rs. 5,54,400 by Rs. 10,400 on account of the increased sale of salt.

In the budget estimate for 1101 the revised estimate figure of Rs. 5,64,800 is forecasted.

Customs.—The revenue from 'Customs' as per the revised estimate (Rs. 12,75,600) does not represent the revenue of the year. It includes the revenue of 1099 received only this year (Rs. 5,46,671) from the British Government according to the Interportal Trade Convention. The State has also received for this year a sum of Rs. 7,28,942 as Customs Revenue under the Interportal Trade Convention against the anticipated sum of Rs. 5,00,000, the amount representing the

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moiety of the customs revenue leviable in British Cochin. This year's revenue was a record under this item.

Based on this year's revenue the customs revenue of the next year under the Interportal Trade Convention is estimated to be Rs. 7,co,coo.

Abkari and Ganja.—The revised estimate comes to Rs. 9,44,oco and falls short of the budget estimate by Rs. 44,400. The fall is under 'Abkari' and is due partly to the decrease in revenue under 'Excise duty on liquor issued from the distillery' and partly to the grant of remission to the licensees who were adversely affected by the general distress following in the wake of the floods.

The budget estimate of receipts for 1101 falls short of the revised estimate by Rs. 57,000 and is fixed at Rs. 8,87,000. This large decrease is due to the low rentals on independent toddy and arrack shops and the ganja farm fetched at the last auction. The Abkari policy of the Darbar for a long time has been one of securing maximum revenue from a minimum consumption and from this year's rentals it seems this policy has had the desired effect of discouraging drink at least to a small extent.

Opium.—As against the budget estimate of Rs. 55,800 the revised estimate is expected to be Rs. 59,900 and the main cause that contributed to this increase is the arrear collection.

As compared with the revised estimate the budget estimate (Rs. 50,400) shows a decrease of Rs. 9,5co, which is due to the low rentals fetched at the auction.

Tobacco.—The revised estimate of revenue under 'Tobacco' is expected to amount to Rs. 2,64,100 as against the budget estimate of Rs. 2,49,600, the increase being mainly due to the collection of arrears.

The budget estimate for 1101 is fixed at Rs. 2,07,600 as against the revised estimate of Rs. 2,64,1co. This large decrease of nearly Rs. 57,ooo is due to the low rentals fetched at the auction.

Marine.—Another item of Excise Revenue is 'Marine' under which is exhibited the revenue derived

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from the vessels moored in the sand banks near Malippuram.

The revised estimate is fixed at Rs. 11,600 as against the budgetted figure of Rs. 6,000, the increase being solely due to the increase in shipping.

Based on the revised estimate and the actuals of previous years the budget estimate for 1101 is fixed at Rs. 14,000.

The total revenue under 'Excise' next year is thus budgetted to be Rs. 24,23,800 as against the revised estimate of Rs. 31,20,000, the chief decreases being under 'Customs', 'Abkari', 'Opium' and 'Tobacco'.

Expenditure. Excise.—The revised estimate (Rs. 3,26,800) exceeds the budget estimate of Rs. 2,71,100 by Rs. 55,700 and this large increase is mainly due to the purchase of a larger quantity of salt.

The budget estimate for 1101 is fixed at Rs. 3,13,200, i. e., Rs. 13,600 less than the revised estimate, the provision for the purchase of salt being only Rs. 2,25,000 as against Rs. 2,40,000 in the revised estimate.

The post of the Assistant Superintendent, though not abolished, is kept vacant and no provision has been made in the budget estimate therefor.

Customs.—Under this head is included the establishment charges of Deputy Superintendent at Malippuram where the salt purchased by the Government is stored. No extra provision has been made under this head so as to call for any special explanation.

The revised estimate has been fixed at Rs. 4,600 and the budget estimate for 1101 at Rs. 4,700.

Stamps.

Receipts.—The receipts represent the amount credited to this head of sale proceeds of judicial and non-judicial stamps and stamp-papers, fines and penalties levied by officers under the Stamp Regulation, etc.

The increase in the revised estimate (Rs. 9,500) as compared with the budget estimate of Rs. 6,13,700 is due mainly to the increased sale of court-fee labels and stamp-papers in spite of the decrease in the sale of general stamp papers.

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